

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2009-10**

Department: LIBRARY
(09110)
Function: Education
Activity: Library Services
Fund: General

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2007-08</u>	<u>BOARD APPROVED EXPENDITURES 2008-09</u>	<u>DEPARTMENT REQUEST 2009-10</u>	<u>CAO RECOMMENDATION 2009-10</u>
<u>SALARIES & EMPLOYEE BENEFITS</u>				
710102 Permanent Salaries	671,535	812,000	845,000	845,000
710103 Extra Help	136,924	93,000	93,000	83,000
710105 Overtime	1,546	0	0	0
710200 Retirement	154,759	213,000	219,400	219,400
710300 Health Insurance	156,880	166,000	176,500	176,500
710400 Workers' Compensation Insurance	13,506	8,773	8,357	8,357
TOTAL SALARIES & EMPLOYEE BENEFITS	1,135,150	1,292,773	1,342,257	1,332,257
<u>SERVICES & SUPPLIES</u>				
720300 Communications	5,354	6,000	6,180	6,180
720500 Household Expense	1,507	1,320	1,404	1,404
720600 Insurance	3,295	4,015	2,710	2,710
720800 Maintenance - Equipment	3,603	4,000	1,500	1,500
721100 Memberships	18,507	20,244	20,244	8,244
721300 Office Expense	53,327	47,500	59,700	44,000
721400 Professional & Specialized Services	87,483	95,000	89,900	39,900
721600 Rents & Leases - Equipment	4,663	8,500	7,500	6,500
721700 Rents & Leases - Buildings	44,755	45,000	48,000	48,000
721900 Special Departmental Expense	216,282	185,000	169,800	80,000
722000 Transportation & Travel	1,518	2,000	6,618	0
722100 Utilities	115,793	112,500	112,500	112,500
TOTAL SERVICES & SUPPLIES	556,087	531,079	526,056	350,938

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<u>OTHER CHARGES</u>				
731305 Contributions to Other Agencies	4,725	5,426	5,426	5,426
TOTAL OTHER CHARGES	4,725	5,426	5,426	5,426
<u>FIXED ASSETS</u>				
740300 Equipment / Furniture	52,073	6,250	0	0
TOTAL FIXED ASSETS	52,073	6,250	0	0
TOTAL - LIBRARY	1,748,035	1,835,528	1,873,739	1,688,621

COMMENTS

The Madera County Library provides the public with a valuable informational, cultural, and recreational resources. Books, magazines, music, reference materials, electronic media, and a range of support services are made available to patrons countywide. Services and resources are provided through five public facilities including the Main Library in Madera and Branch Libraries in Oakhurst, Chowchilla, North Fork, and Madera Ranchos.

Financing sources for the Library include discretionary County revenues ($\pm 90\%$), Public Library Funds ($\pm 5\%$) and other miscellaneous revenues ($\pm 5\%$). In order to receive Public Library Funds (PLF) in the 2009-10 fiscal year, the County is required to fund Library services at no less than 10% below the previous year appropriation. Based on this requirement, the following recommended Library Budget will meet the necessary maintenance of effort required to receive the estimated 2009-10 PLF allocation of \$52,000.

REVENUE

	<u>Actual</u> <u>2007-08</u>	<u>Actual &</u> <u>Estimated</u> <u>2008-09</u>	<u>Projected</u> <u>2009-10</u>
Public Library Funds (PLF) - 2009-10 Allocation	\$ 51,375	\$ 54,000	\$ 52,000
Public Library Funds (PLF) - Trust Fund	-0-	-0-	28,000
Fines & Fees (Library Services)	60,792	54,407	51,000
Copies	8,825	8,730	8,000
Lost Books	8,055	3,677	3,500
Room Rental	375	250	250

STAFFING

<u>Permanent</u>	<u>2008-09</u> <u>Authorized</u>	<u>2009-10</u> <u>Request & Recommend</u>
<u>Madera Branch</u>		
Administrative Assistant	1	1
County Librarian	1	1
Librarian I/II/III	2	2
Library Technician	1	1
Library Assistant	5	5
Senior Librarian	1	1
Supervising Librarian	<u>1</u>	<u>1</u>
	12	12
<u>Oakhurst Branch</u>		
Library Assistant	3	3
Senior Library Branch Assistant	<u>1</u>	<u>1</u>
	4	4
<u>Ranchos Branch</u>		
Library Branch Assistant	<u>3</u>	<u>3</u>
	3	3
<u>Chowchilla Branch</u>		
Library Assistant	1	1
Senior Library Branch Assistant	<u>1</u>	<u>1</u>
	2	2
<u>North Fork Branch</u>		
Library Branch Assistant	<u>1</u>	<u>1</u>
	1	1
Total	<u>22</u>	<u>22*</u>

*The following vacant positions are not recommended to be funded for 2009-10, with an estimated savings to the General Fund as noted below:

<u>Position</u>	<u>Est. Salary & Employee Benefit</u> <u>Savings for 12 months</u>
Librarian II	\$ 60,272
Librarian II	<u>60,272</u>
Total Savings	\$120,544

SALARIES & EMPLOYEE BENEFITS

- 710102 Permanent Salaries are recommended at \$845,000 based on the proposed staffing level.
- 710103 Extra Help is recommended at \$83,000. This account provides sick leave, vacation, and Library Page coverage for the Libraries.
- 710200 Retirement reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300 Health Insurance is based on the employer's share of health insurance premiums.
- 710400 Workers' Compensation reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720300 Communications (\$6,180) covers telephone expenses of the Department.
- 720500 Household Expense (\$1,404) provides funds for garbage pickup at the Oakhurst Branch.
- 720600 Insurance contribution reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800 Maintenance - Equipment is recommended at \$1,500. This account provides for the maintenance of typewriters, audio/visual equipment, book detection systems, and intrusion alarm systems.
- 721100 Memberships is recommended at \$8,244 for membership in the California Library Association (\$300), the American Library Association (\$125), and the California County Librarian's Association (\$75). This account also includes the County's membership in the San Joaquin Valley Library System (\$7,624) and Ohio College Library Consortium (\$120). The membership cost for the San Joaquin Valley Library System for FY 2009-10 was actually \$19,624 but approximately \$12,000 of that was prepaid during FY 2008-09 from savings due to a one-time reduction in membership fees.
- 721300 Office Expense is recommended at \$44,000. This account pays for a wide variety of required collection processing materials, supplies for five coin-operated copy machines, book repairs, and clerical supplies.

SERVICES & SUPPLIES (continued)

- 721400 Professional & Specialized Services is recommended at \$39,900. This account provides for Madera County's share (\$1,140) of maintaining the Automated Circulation System required to be used by all members of the San Joaquin Valley Library System (SVJLS). This SVJLS cost was actually \$51,140 for FY 2009-10 but the Department is using \$50,000 in Transaction Based Recovery (TBR) funds from the State as a one-time reduction of this amount. The TBR funds are set aside annually by the SVJLS on behalf of Madera County and usually used for new computers and databases. It is only being recommended that TBR funds be used as a one-time solution during this difficult budget year. This account also includes funds (\$38,760) for Central Site Operations including planning, delivery services, computer network connection charges and other miscellaneous items related to the centralized support function.
- 721600 Rents & Leases - Equipment is recommended at \$6,500. This account provides for copiers at the Madera, Chowchilla, Oakhurst and North Fork Libraries (\$5,000), and for the rental of a car from Central Garage for system meetings and distribution of books to the branch libraries (\$1,500).
- 721700 Rents & Leases - Building is recommended at \$48,000 to provide the rental cost for the Ranchos Branch Library.
- 721900 Special Departmental Expense is recommended at \$80,000. This account includes funds to purchase magazine/newspaper subscriptions, continuation subscriptions, book preservation, microfilm, book purchases and associated processing costs. As a temporary cost savings measure, PLF revenues (\$80,000) will be used to fund 100% of this expense account with no discretionary funding from the General Fund.
- 722000 Transportation & Travel was requested at \$6,618 but upon further review with the Department it was agreed that all travel would be curtailed for FY 2009-10. No funding is recommended for this account.
- 722100 Utilities is recommended at \$112,500 based on current and anticipated usage for the Main Library, and the Branches at Chowchilla, Oakhurst, North Fork and Madera Ranchos.

OTHER CHARGES

- 731305 Contributions to Other Agencies (\$5,426) provides for the County's participation in the San Joaquin Valley Library System's funding for the Blind and Handicapped Resource Center Librarian.

Note - For FY 2009-10 the Library's share of the Countywide Cost Allocation Plan is estimated to be \$370,196. This expense represents the Department's total share of the cost for indirect County services such as Personnel, Auditor, Legal, Purchasing, Administration, etc. Though the Library is not charged for this amount, it is used to calculate the County's minimum funding level to qualify for PLF funding from the State.